

Senators Albers of the 56th and Harper of the 7th offered the following amendment:

*Amend HB 101 (LC 43 1257S) by replacing lines 1 through 4 with the following:*

To amend Title 40 and Title 48 of the Official Code of Georgia Annotated, relating to motor vehicles and revenue and taxation, respectively, so as to modify the definition of certain all-terrain vehicles held in inventory for resale which are exempt from ad valorem taxation for limited period of time; to provide that board of equalization hearings shall be held in the location nearest to the taxpayer's residence in certain counties with multiple locations; to require the random assignment of hearing panel members to such locations; to provide for related matters; to repeal conflicting

*By redesignating Section 4 as Section 5.*

*By replacing lines 35 through 37 with the following:*

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended in subsection (a.2) of Code Section 48-5-311, relating to creation of county boards of equalization, duties, review of assessments, and appeals, by adding a new paragraph to read as follows:

"(5) Where the governing authority has established two or more hearing locations within a county for which at least 90 percent of the acreage of such county lies within the corporate limits of one or more municipalities, the appeal administrator shall schedule appeal hearings at the location nearest to the taxpayer's residence unless otherwise requested by the taxpayer and shall randomly assign members of the board of equalization to hear appeals at each such location."

#### **SECTION 4.**

Said title is further amended by revising subsection (a) of Code Section 48-5-504.40, relating to watercraft and all-terrain vehicles held in inventory for resale exempt from ad valorem taxation for a limited period of time, as follows: